



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WITHEE MUNICIPAL WATER UTILITY

Principal Office: 504 DIVISION ST
WITHEE, WI 54498

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WITHEE MUNICIPAL WATER UTILITY**Utility Address:** 504 DIVISION ST
WITHEE, WI 54498**When was utility organized?** 1/1/1908**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANET MILLER**Title:** CLERK TREASURER**Office Address:**504 DIVISION STREET
WITHEE, WI 54498**Telephone:** (715) 229 - 4319**Fax Number:** (715) 223 - 4319**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA116 N 1ST ST
P.O. BOX M
ABBOTSFORD, WI 54405**Telephone:** (715) 223 - 4723**Fax Number:** (715) 223 - 4723**E-mail Address:** lsoyk@charter.net

President, chairman, or head of utility commission/board or committee:

Name: KAY MILLER**Title:****Office Address:**419 2ND ST
WITHEE, WI 54498**Telephone:** (715) 229 - 2546**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK CPA

116 N 1ST ST

P.O. BOX M

ABBOTSFORD, WI 54405

Telephone: (715) 223 - 4723**Fax Number:** (715) 223 - 4723**E-mail Address:** lsoyk@charter.net**Date of most recent audit report:** 5/14/2001**Period covered by most recent audit:** 2000 CALENDAR YEAR

Names and titles of utility management including manager or superintendent:

Name: JIM MERTENS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

602 EAST MILL STREET

WITHEE, WI 54498

Telephone: (715) 229 - 4112**Fax Number:** (715) 229 - 4112**E-mail Address:**

Name of utility commission/committee: KAY MILLER, CHERYL PURDY, RORY VANWINKLE

Names of members of utility commission/committee:MR KAY MILLER, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	177,770	106,238	1
Operating Expenses:			
Operation and Maintenance Expense (401)	96,474	74,021	2
Depreciation Expense (403)	41,284	27,778	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,689	25,145	5
Total Operating Expenses	164,447	126,944	
Net Operating Income	13,323	(20,706)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,323	(20,706)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	706	1,462	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	706	1,462	
Total Income	14,029	(19,244)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	14,029	(19,244)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,561	9,337	13
Amortization of Debt Discount and Expense (428)		4,572	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	12,561	13,909	
Net Income	1,468	(33,153)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(162,503)	(129,350)	19
Balance Transferred from Income (433)	1,468	(33,153)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(161,035)	(162,503)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK INTEREST	706	4
Total (Acct. 419):	706	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	177,770	0	0	0	177,770	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	177,770	0	0	0	177,770	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,182,830	1,396,171	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	245,355	223,199	2
Net Utility Plant	1,937,475	1,172,972	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	17,691	43,376	7
Total Other Property and Investments	17,691	43,376	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	574	5,804	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,206	8,696	11
Other Accounts Receivable (143)	1,720	1,720	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,931	11,241	14
Materials and Supplies (150)	5,482	4,723	15
Prepayments (165)	915	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	62,828	32,184	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,017,994	1,248,532	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	231,707	159,857	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(161,035)	(162,503)	23
Total Proprietary Capital	70,672	(2,646)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	290,241	333,968	25
Other long-Term Debt (224)	445,421	160,444	26
Total Long-Term Debt	735,662	494,412	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,640	4,504	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,450	1,813	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	12,090	6,317	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,199,570	750,449	38
Total Liabilities and Other Credits	2,017,994	1,248,532	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,182,830	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,182,830	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	245,355	0	0	0	9
Total Accumulated Provision	245,355	0	0	0	
Net Utility Plant	1,937,475	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	223,199				223,199	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,284				41,284	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	588				588	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,061				1,061	10
Other credits (specify):						11
					0	12
Total credits	42,933	0	0	0	42,933	13
Debits during year						14
Book cost of plant retired	8,215				8,215	15
Cost of removal	12,562				12,562	16
Other debits (specify):						17
					0	18
Total debits	20,777	0	0	0	20,777	19
Balance End of Year	245,355	0	0	0	245,355	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.37%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,482	4,723	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,482	4,723	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	159,857	1
Changes during year (explain):		
FROM TID TRANSACTIONS	71,850	2
Balance end of year	231,707	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
REVENUE BOND	11/10/1992	11/10/2032	5.00%	1
Total Bonds (Account 221):				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
OPERATING ADVANCES	01/01/2001	12/31/2020	0.00%	290,241	1
Total for Account 223				290,241	
Other Long-Term Debt (224)					
NOTE PAYABLE	04/20/2000	04/20/2010	5.50%	445,421	2
Total for Account 224				445,421	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,689	2
Charged electric department expense		3
Charged sewer department expense	202	4
Other (explain):		
NONE		5
Total Accruals and other credits	26,891	
Taxes paid during year:		
County, state and local taxes	23,399	6
Social Security taxes	3,365	7
PSC Remainder Assessment	127	8
Other (explain):		
NONE		9
Total payments and other debits	26,891	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NOTE PAYABLE	1,813	12,561	6,924	7,450	3
Subtotal	1,813	12,561	6,924	7,450	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,813	12,561	6,924	7,450	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	750,449	0	0	0	0	750,449	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
WELL & TREATMENT PLANG	449,121					449,121	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,199,570	0	0	0	0	1,199,570	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,123,969					1,123,969	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
TOWER FUND	13,066	3
REDEMPTION ACCT	2,032	4
JOHN DEERE ACCT	2,593	5
Total (Acct. 125):	17,691	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	41,206	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	41,206	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
FOR SHARE OF CONSTRUCTION COST	1,720	13
Total (Acct. 143):	1,720	
Receivables from Municipality (145):		
DUE FROM SEWER-METER CHARGES	12,931	14
Total (Acct. 145):	12,931	
Prepayments (165):		
PREPAID CHEMICALS	915	15
Total (Acct. 165):	915	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,768,226	0	0	0	1,768,226	1
Materials and Supplies	5,102	0	0	0	5,102	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	234,277	0	0	0	234,277	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	975,009	0	0	0	975,009	6
Other (specify):						
NONE					0	7
Average Net Rate Base	564,042	0	0	0	564,042	
Net Operating Income	13,323	0	0	0	13,323	8
Net Operating Income as a percent of						
Average Net Rate Base	2.36%	N/A	N/A	N/A	2.36%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	195,782	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(161,769)	3
Other (Specify):		4
Total Average Proprietary Capital	34,013	
Net Income		
Net Income	1,468	5
Percent Return on Proprietary Capital	4.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

A NEW TREATMENT PLANT AND WELL WERE ADDED TO PLANT IN 2001. THESE PROJECTS WERE FINANCED BY A COMBINATION OF BANK LOANS AND A BLOCK GRANT.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

THE VILLAGE IS NOW SELLING WATER TO ANOTHER NEARBY VILLAGE. THIS CHARGE INCLUDES A PUBLIC FIRE PROTECTION CHARGE.

THE VILLAGE ALSO DISPOSED OF AN OLD WATER TOWER THAT WAS NO LONGER IN USE.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

MUNICIAPALIT ADVANCES ARE BEING PAID WITHOUT INTEREST AND THERE IS NO MATURITY DATE.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response, review again with 2002 report. 1/31/03 ele

August 21, 2002

Ms. Janet Miller, Clerk-Treasurer
Withee Municipal Water Utility
504 Division Street
Withee, WI 54498-9999

2001 Analytical Review DWCCA-6730-PJL

Dear Ms. Miller:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. The electronic filing submitted to the Commission on 4/8/02 did not include the Listing of Edit Check Results as directed. In the future please take care to follow filing instructions.
2. As directed both in the Listing of Edit Check Results and in the head notes of the Water Utility Plant in Service schedule on page W-8, please provide explanations for the additions to Accounts 314, 325, 331, and 332.
3. Please explain why there is \$3,234 reported for additions during the year for Account 348, Hydrants in the Water Utility Plant in Service schedule on page W-8, but there are no hydrants reported as added during the year in column (c) of page W-18.
4. As directed in the head notes of the Water Mains schedule on page W-15, please explain how the mains reported as added during the year were financed and follow this procedure in the future.
5. During our review, we noted \$256,980 is reported in Account 332, Water Treatment plant, in the Utility Plant in Service schedule, and \$10,280 is reported as total water treatment expense in the Water Operation and Maintenance Expense schedule; therefore, the water treatment plant portion of the Reservoir, Standpipes and Water Treatment schedule should be completed. Please furnish this information.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198.

FINANCIAL SECTION FOOTNOTES

Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6730.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	176,534	1
Total Sales of Water	176,534	
Other Operating Revenues		
Forfeited Discounts (470)	337	2
Other Water Revenues (474)	899	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,236	
Total Operating Revenues	177,770	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	70,248	5
General Operating Expenses (680-690)	26,226	6
Total Operation and Maintenance Expenses	96,474	
Other Operating Expenses		
Depreciation Expense (403)	41,284	7
Amortization Expense (404)		8
Taxes (408)	26,689	9
Total Other Operating Expenses	67,973	
Total Operating Expenses	164,447	
NET OPERATING INCOME	13,323	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	17	69	1
Commercial	1	6	23	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	23	92	
Metered Sales to General Customers (461)				
Residential	215	6,719	56,966	4
Commercial	33	1,748	13,753	5
Industrial				6
Total Metered Sales to General Customers (461)	248	8,467	70,719	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		39,971	8
Other Sales to Public Authorities (464)	5	13,835	65,752	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	257	22,325	176,534	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	35,151	1
Wholesale fire protection billed	4,820	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	39,971	
Forfeited Discounts (470):		
Customer late payment charges	337	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	337	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	899	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	899	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	36,885	1
Purchased Water (610)	856	2
Fuel or Power Purchased for Pumping (620)	5,524	3
Chemicals (630)	10,280	4
Supplies and Expenses (640)	6,388	5
Repairs of Water Plant (650)	9,715	6
Transportation Expenses (660)	600	7
Total Plant Operation and Maintenance Expenses	70,248	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,467	8
Office Supplies and Expenses (681)	656	9
Outside Services Employed (682)	2,355	10
Insurance Expense (684)	3,057	11
Employees Pensions and Benefits (686)	11,959	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	732	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,226	
Total Operation and Maintenance Expenses	96,474	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,399	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		202	2
Net property tax equivalent		23,197	
Social Security		3,365	3
PSC Remainder Assessment		127	4
Other (specify): NONE			5
Total tax expense		26,689	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234042				3
County tax rate	mills		9.517730				4
Local tax rate	mills		10.255319				5
School tax rate	mills		7.198581				6
Voc. school tax rate	mills		2.134751				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.340423				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		29.340423				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.255319				14
Combined School Tax Rate	mills		9.333332				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.588651				17
Total Tax Rate	mills		29.340423				18
Ratio of Local and School Tax to Total	dec.		0.667634				19
Total tax net of state credit	mills		29.340423				20
Net Local and School Tax Rate	mills		19.588651				21
Utility Plant, Jan. 1	\$	1,396,172	1,396,172				22
Materials & Supplies	\$	4,723	4,723				23
Subtotal	\$	1,400,895	1,400,895				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,400,895	1,400,895				26
Assessment Ratio	dec.		0.852700				27
Assessed Value	\$	1,194,543	1,194,543				28
Net Local & School Rate	mills		19.588651				29
Tax Equiv. Computed for Current Year	\$	23,399	23,399				30
Tax Equivalent per 1994 PSC Report	\$	22,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,399					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	200		4
Structures and Improvements (311)	0	9,355	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	47,946	78,610	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	48,146	87,965	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,007	15,184	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	10,007	15,184	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,271		21
Structures and Improvements (331)	305,746	410,945	22
Water Treatment Equipment (332)	149,252	256,980	23
Total Water Treatment Plant	456,269	667,925	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			200	4
Structures and Improvements (311)			9,355	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			126,556	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	136,111	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			25,191	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	25,191	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,271	21
Structures and Improvements (331)			716,691	22
Water Treatment Equipment (332)			406,232	23
Total Water Treatment Plant	0	0	1,124,194	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	313,438		26
Transmission and Distribution Mains (343)	413,815	52,651	27
Fire Mains (344)	0		28
Services (345)	29,538		29
Meters (346)	24,195	10,464	30
Hydrants (348)	42,382	3,234	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	823,368	66,349	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	5,864		37
Other General Equipment (379)	9,968		38
Other Tangible Property (390)	0		39
Total General Plant	15,832	0	
Total utility plant in service directly assignable	1,353,622	837,423	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,353,622	837,423	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	7,154		306,284	26
Transmission and Distribution Mains (343)			466,466	27
Fire Mains (344)			0	28
Services (345)			29,538	29
Meters (346)			34,659	30
Hydrants (348)			45,616	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,154	0	882,563	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			5,864	37
Other General Equipment (379)	1,061		8,907	38
Other Tangible Property (390)			0	39
Total General Plant	1,061	0	14,771	
Total utility plant in service directly assignable	8,215	0	2,182,830	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	8,215	0	2,182,830	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			884	884	1
February			1,011	1,011	2
March			2,936	2,936	3
April			2,391	2,391	4
May			2,599	2,599	5
June	96		2,786	2,882	6
July			1,606	1,606	7
August			2,484	2,484	8
September	97		2,204	2,301	9
October			2,227	2,227	10
November			2,134	2,134	11
December			2,113	2,113	12
Total annual pumpage	193	0	25,375	25,568	
Less: Water sold				22,325	13
Volume pumped but not sold				3,243	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				2,200	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,200	19
Volume pumped but unaccounted for				1,043	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				188,300	23
Date of maximum: 8/9/2001					24
Cause of maximum:					25
FILL TANK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1	26
Date of minimum: 8/8/2001					27
Total KWH used for pumping for the year				77,900	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
701 NORTH STREET	1	50	10	2,000	No	1
507 WEST MILL STREET	3	100	10	50,000	Yes	2
WITHEE WI 54498	4	90	10	100,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	4	1
Location	701 NORTH STREET	507 WEST MILL STREET	WITHEE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	MEYER	GRUNDLES	GRUNDLES	5
Year Installed	1987	1992	2001	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	25	200	180	8
Pump Motor or Standby Engine Mfr	MEYER	GRUNDLES	GRUNDLES	9
Year Installed	1987	1992	2001	10
Type	OTHER	OTHER	ELECTRIC	11
Horsepower	2	5	5	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NONE		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	2000		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	150		10
Total capacity in gallons (actual)	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	4,766	0	0	0	4,766
M	D	6.000	15,419	565	0	0	15,984
M	D	8.000	5,429	435	0	0	5,864
M	D	10.000	1,641	0	0	0	1,641
Total Within Municipality			27,255	1,000	0	0	28,255
Total Utility			27,255	1,000	0	0	28,255

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	227	0	0	0	227		1
M	1.000	7	0	0	0	7		2
M	1.250	3	0	0	0	3		3
M	1.500	1	0	0	0	1		4
M	2.000	4	0	0	0	4		5
M	4.000	1	0	0	0	1		6
Total Utility		243	0	0	0	243	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	256	4	0	0	260	16	1
1.000	9	1	0	0	10	2	2
1.250	1	0	0	0	1	0	3
1.500	1	0	0	0	1	0	4
2.000	2	0	0	0	2	0	5
3.000	2	0	0	0	2	0	6
4.000	0	2			2		7
Total:	271	7	0	0	278	18	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	211	25	0	2	4	18	260	1
1.000	0	9	0	0	1	0	10	2
1.250	0	0	0	0	1	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	0	0	0	0	1	1	2	5
3.000	0	0	0	0	2	0	2	6
4.000					2		2	7
Total:	211	35	0	2	11	19	278	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	43				43	2
Total Fire Hydrants	43	0	0	0	43	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	101
Number of distribution valves operated during year:	101

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

THE VILLAGE HAS A LARGE INCREASE IN REVENUES DUE TO SELLING OF WATER TO ANOTHER NEARBY VILLAGE.

Water Operation & Maintenance Expenses (Page W-05)

THE VILLAGE INCURRED AN INCREASE IN CERTAIN OPERATING EXPENSES DURING 2001. THIS IS A RESULT OF EXPENSES ASSOCIATED WITH MAINTAINING A NEW TREATMENT PLANT AND THE ADDITIONAL EXPENSES ASSOCIATED WITH THE SELLING OF WATER TO A NEARBY VILLAGE. THERE WAS A HUGE INCREASE IN THE GALLONS SOLD DUE TO THIS SITUATION.
